

2013 DRAFTING REQUEST

Bill

Received:	10/18/2013	Received By:	mgallagh
Wanted:	As time permits	Same as LRB:	
For:	Howard Marklein (608) 266-7502	By/Representing:	Chrystal
May Contact:		Drafter:	mgallagh
Subject:	Administrative Law Occupational Reg. - misc Occupational Reg. - prof lic	Addl. Drafters:	
		Extra Copies:	MED

Submit via email: **YES**
 Requester's email: **Rep.Marklein@legis.wisconsin.gov**
 Carbon copy (CC) to: **michael.gallagher@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Changes to certain administrative rules promulgated by the Accounting Examining Board.

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mgallagh 11/5/2013	scalvin 11/7/2013		_____			
/P1	mgallagh 1/15/2014	evinz 1/15/2014	jfrantze 11/8/2013	_____	sbasford 11/8/2013		
/P2			rschluet 1/15/2014	_____			

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	mgallagh 1/16/2014	csicilia 1/16/2014	jfrantze 1/16/2014	_____ _____	lparisi 1/15/2014		
/2				_____ _____	lparisi 1/16/2014	lparisi 1/16/2014	

FE Sent For:

*None
Needed*

<END>

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/P2			rschluet 1/15/2014				

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Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

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_____ 1/15/2014

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/P1		csicilia 11/8/2013	jfrantze 11/8/2013	_____	sbasford 11/8/2013		
FE Sent For:		<i>p2 eev</i> <i>1/15/14</i>	<i>p2 eev</i> <i>1/15/14</i> <END>	<i>[Signature]</i> <i>1/15/14</i>			

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CJS

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/?	mgallagh	<i>PI [signature] 11/5</i> <i>11/05/2013</i>		<i>[signature] 11/8</i>			

FE Sent For:

<END>

Gallagher, Michael

From: Potts, Crystal
Sent: Thursday, October 17, 2013 3:10 PM
To: Gallagher, Michael
Cc: Potts, Crystal
Subject: Drafting Instructions for Accy Admin Rule
Attachments: Changes Accountancy 1.pdf; Changes Accountancy 9.pdf

Mike:

Thanks again for the call-back.

Attached are the changes that we would like to see reflected in an LRB draft. I hope these are helpful.

Please let me know if you have any questions or concerns.

Thanks,

Crystal Potts

Research Assistant
Committee Clerk, Assembly Committee on Ways & Means
Office of State Representative Howard Marklein
51st Assembly District
(608) 266-7502
Crystal.Potts@legis.wi.gov

Testimony before the Assembly Ways and Means Committee
Dennis Tomorsky, CPA, JD, CGMA
April 4, 2013

WISCONSIN ADMINISTRATIVE CODE RULES OF THE ACCOUNTING EXAMINING BOARD
Provisions Containing Outdated References as of 1/31/13

Subchapter II — Independence, Integrity and Objectivity

Accy 1.101 Independence standards. The following independence standards of the accounting profession are adopted by reference and shall be used by certified public accountants in Wisconsin: The Code of Professional Conduct ET Section 101, including Sections ET 101.01 through ET 101.16 available on the Internet at <http://www.aicpa.org/about/code/et101.htm#101-1> <http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx> [as of 1/31/13] and published by the American Institute of Certified Public Accountants in print form as *AICPA Professional Standards Volume 23* as of ~~June 1, 2002~~ January 31, 2013.

The printed volume is available at:
American Institute of Certified Public Accountants
1455 Pennsylvania Ave., NW
Washington, DC 20004-1081

Note: Definitions of terms used in the independence standards, ET Section 101, are included in ET Section 92 of the Code of Professional Conduct published by the American Institute of Certified Public Accountants and available at the Internet site <http://www.aicpa.org/about/code/def92.htm> http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx [as of 1/31/13] and in the same printed volume as ET Section 101. Copies of the Standards described above are on file in the offices of the Accounting Examining Board, the Secretary of State, and the Legislative Reference Bureau.

[It is unclear whether (and perhaps unlikely that) print copies of the latest standards are on file as indicated above. Since the most updated versions of these constantly updated AICPA rules are always available to everyone at no charge on the internet, referencing any hard copy that will almost certainly be outdated would be extremely inconvenient and costly to both the state and anyone wishing to view the information.]

History: Cr. Register, June, 1974, No. 222, eff. 7-1-74; cr. (2), Register, December, 1974, No. 228, eff. 1-1-75; cr. (2) (d), Register, February, 1976, No. 242, eff. 4-1-76; cr. (2) (e), Register, January, 1977, No. 253, eff. 3-1-77; r. and recr. (1) and cr. (2) (f), Register, July, 1979, No. 283, eff. 9-1-79; r. and recr. (2) (a), am. (2) (d) 2. intro. and d., cr. (2) (g), Register, July, 1980, No. 295, eff. 8-1-80; corrections made under s. 13.93 (2m) (b) 1. and 5., Stats., Register, March, 1993, No. 447; CR 02-120: r. and recr. Register November 2003 No. 575, eff. 12-1-03.

Accy 1.205 Standards for auditing, accounting and review services, and attestation engagements. The following standards of the accounting profession shall be used by

certified public accountants in Wisconsin:

(1) The Statements on Auditing Standards, Attestation Engagements issued as of June 1, 2003 by the Auditing Standards Board of the American Institute of Certified Public Accountants and published as AICPA Professional Standards, volume 1 by the American Institute of Certified Public Accountants, Inc., New York, New York are incorporated by reference into this section. (2) The Statements on and Accounting and Review Services issued as of June 1, 2003 by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants and published as AICPA Professional Standards, volume 2 by the American Institute of Certified Public Accountants, Inc., New York, New York are incorporated by reference into this section.

~~(3) The Statements on Standards for Attestation Engagements issued as of June 1, 2003, by the Auditing Standards Board, the Accounting and Review Services Committee, and the Consulting Services Executive Committee of the American Institute of Certified Public Accountants and published as AICPA Professional Standards, volume 2 by the American Institute of Certified Public Accountants, Inc., New York, New York is incorporated by reference into this section.~~

Note: Copies of the Statements described above may be purchased from the American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, NY 10036-8775.

Note: Copies of the Statements described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.

[It is unclear whether (and perhaps unlikely that) print copies of the latest standards are on file as indicated above. Since the most updated versions of these constantly updated AICPA rules are always available to everyone at no charge on the internet, referencing any hard copy that will almost certainly be outdated would be extremely inconvenient and costly to both the state and anyone wishing to view the information.]

History: CR 01-133: cr. Register October 2002 No. 562, eff. 11-1-02; CR 03-071: am. Register May 2004 No. 571, eff. 6-1-04.

Testimony before the Assembly Ways and Means Committee
Dennis Tomorsky, CPA, JD, CGMA
April 4, 2013

**DIFFERENCES BETWEEN AICPA PEER REVIEW STANDARDS AND
WISCONSIN ADMINISTRATIVE CODE PEER REVIEW PROVISIONS**
As of January 31, 2013

The Wisconsin Administrative Code peer review provisions reference AICPA peer review standards that have been updated several times since the standards were originally referenced in the Code. Unfortunately, the Code references the standards as they were originally adopted effective January 1, 2001 rather than the standards as they have been periodically updated by the AICPA. For example, the Code does not include the new AICPA peer review standards that became effective in 2009. In addition, the Code includes an Appendix A that recites specific provisions that have since been changed by the AICPA (e.g., the elimination of report reviews in 2009). In order for the Code to reflect current and periodically updated Peer Review standards, it would seem appropriate to remove * the definition of "Report review" in Accy 9.01 (4), since this concept does not apply for peer reviews after 2008 under the current "AICPA Standards for Performing and Reporting on Peer Review" that are reflected in the non-functioning AICPA web site that is referenced in Accy 9.06.

174
The Code's inclusion of Appendix A and reference in Accy 9.06 to standards that were "effective January 1, 2001" results in an inconsistency, since Accy 9.06 also references the standards that are "available from the internet at <http://www.aicpa.org/members/div/practmon/stdstitledl.htm>". This link is no longer active, having been replaced with a new link "Effective for Peer Reviews Commencing on or After January 1, 2009" that can be viewed at:

* <http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandard.s.pdf>. The inconsistency is due to the fact that the current standards from this referenced Internet site have been and continue to be updated periodically and are thus slightly different than the standards contained both in the Appendix A and in the original version of the standards as they first became effective on January 1, 2001. It would appear appropriate to consider resolving this inconsistency by: * (1) removing the reference to the outdated Appendix A, (2) clarifying that "January 1, 2001" is the merely original effective date of the original standards and does not prohibit applying current standards as they have changed after that date, and (3) acknowledging that the standards that must * be applied are those that are periodically updated by the AICPA as reflected on the referenced AICPA web site. Until the regulatory language is clarified, the Accounting Examining Board would appear to have the authority to interpret the provisions of the Administrative Code in a manner that reasonably resolves the inconsistency by applying the reference to the updated AICPA Standards appearing on the web site referenced in Accy 9.06.

The following is an example of a revision to Accy 9.06 that would appear appropriate to consider:
Accy 9.06 - Conducting a peer review. In conducting a peer review, a board-approved peer review program shall comply with requirements for performing system reviews, engagement reviews and any other report reviews established under the "Standards for Performing and Reporting on Peer Reviews" issued by the American Institute of Certified Public Accountants, originally effective January 1, 2001, specifically identified in paragraphs 25 – 71, and periodically updated by the AICPA. ~~reproduced in Appendix A to this chapter.~~ Note: ~~Paragraphs 25–71 of these~~ These standards are included as Appendix A to this chapter and are also available from the Internet at:

<http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf>

Links to Wisconsin Statute and Administrative Code Sections referenced above:

Wisconsin Statute Section 442.087 - <http://docs.legis.wisconsin.gov/statutes/statutes/442/087>
Administrative Code Section Accy 9 - http://docs.legis.wisconsin.gov/code/admin_code/accy/9.pdf
Administrative Code Appendix A - http://docs.legis.wisconsin.gov/code/admin_code/accy/9_a.pdf

Practice standards for Certified Public accountants



IN: 11/5 Wanted by Fr.,
State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-8156/D

RNB/sac:rs

THANKS

MR. GJS

3461/P1

2013 BILL

Insert

D-Note

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1 AN ACT *to renumber and amend* 145.07 (6); *to amend* 13.92 (4) (c), 13.92 (4)
2 (d), 13.92 (4) (e), 13.92 (4) (f), 35.93 (2) (b) 4., 35.93 (2) (c) 1., 35.93 (3), 35.93 (3)
3 (e) (intro.), 35.93 (3) (e) 1., 227.01 (13) (intro.), 227.11 (2) (intro.) and 227.27 (2);
4 and *to create* 13.92 (4) (bm), 145.06 (6) (b) and 227.265 of the statutes; **relating**
5 **to: rule-making procedures and requirements for obtaining and holding a**
6 **journeyman plumber-restricted appliance license**

Analysis by the Legislative Reference Bureau

Current law sets forth a procedure for the promulgation of administrative rules (rules). Generally, that procedure consists of the following steps:

1. The agency planning to promulgate the rule prepares a statement of the scope of the proposed rule, which the governor and the agency head must approve before any state employee or official may perform any activity in connection with the drafting of the proposed rule.

2. The agency drafts the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, and submits those materials to the Legislative Council Staff for review.

3. Subject to certain exceptions, a public hearing is held on the proposed rule.

4. The final draft of the proposed rule is submitted to the governor for approval.

5. The final draft of the proposed rule, together with an economic impact analysis, plain language analysis, and fiscal estimate for the proposed rule, are

BILL

submitted to the legislature for review by one standing committee in each house and by the Joint Committee for Review of Administrative Rules.

6. The proposed rule is filed with the Legislative Reference Bureau (LRB) for publication in the Wisconsin Administrative Code (code) and the Wisconsin Administrative Register (register), and, subject to certain exceptions, the rule becomes effective on the first day of the first month beginning after publication.

Under this bill, if a bill that repeals or modifies a rule is enacted, the ordinary rule-making procedures under current law do not apply. Instead, the LRB must publish the repeal or modification, in the code and the register, and the repeal or modification, subject to certain exceptions, takes effect on the first day of the first month beginning after publication.

This bill also modifies certain statutes and certain rules promulgated by the Department of Safety and Professional Services (DPS) that apply to plumbers who hold a journeyman plumber-restricted appliance license (journeyman appliance license). Under current law, a person must meet certain requirements to obtain a journeyman appliance license including completing one year of work experience consisting of not less than 1,000 hours per year. This bill changes the required work experience to not less than 500 hours per year. Under DPS rules, a person who holds a journeyman appliance license must work under the supervision of a person who holds a master plumber license or a master plumber-restricted appliance license. This bill eliminates this requirement.

Current DPS rules also require a person who applies for a journeyman appliance license to have received certain shop training and instruction including 40 hours of training in the plumbing code and 30 hours of appliance and equipment servicing. This bill eliminates these shop training and instruction requirements.

Under current law, a person who applies for a journeyman appliance license must take an examination administered by DPS. This bill requires, instead, that the applicant take an examination administered by the Water Quality Association or other national organization with expertise in the water treatment industry, as determined by the department.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 13.92 (4) (bm) of the statutes is created to read:

13.92 (4) (bm) If 2 or more rules filed under s. 227.20 or modified under s. 227.265 affect the same unit of the Wisconsin administrative code without taking cognizance of the effect thereon of the other rules and if the legislative reference bureau finds that there is no mutual inconsistency in the changes made by each such rule, the legislative reference bureau shall incorporate the changes made by each

BILL

1 rule into the text of the unit and document the incorporation in a note to the unit.
2 For each such incorporation, the legislative reference bureau shall include in a
3 correction bill a provision formally validating the incorporation. Section 227.27 (2)
4 is not affected by printing decisions made by the legislative reference bureau under
5 this paragraph.

6 **SECTION 2.** 13.92 (4) (c) of the statutes is amended to read:

7 13.92 (4) (c) The legislative reference bureau may insert in the Wisconsin
8 administrative code a note explaining any change made under par. (b) or (bm).

9 **SECTION 3.** 13.92 (4) (d) of the statutes is amended to read:

10 13.92 (4) (d) Sections 227.114, 227.116, 227.135, and 227.14 to 227.24 do not
11 apply to any change made by the legislative reference bureau under par. (b) or (bm).

12 **SECTION 4.** 13.92 (4) (e) of the statutes is amended to read:

13 13.92 (4) (e) The legislative reference bureau shall prepare and keep on file a
14 record of each change made under par. (b) or (bm).

15 **SECTION 5.** 13.92 (4) (f) of the statutes is amended to read:

16 13.92 (4) (f) The legislative reference bureau shall notify the agency involved
17 of each change made under par. (b) or (bm).

18 **SECTION 6.** 35.93 (2) (b) 4. of the statutes, as affected by 2013 Wisconsin Act 20,
19 is amended to read:

20 35.93 (2) (b) 4. Copies of all rules filed with the legislative reference bureau
21 under s. 227.20 (1) or modified under s. 227.265 since the compilation of the
22 preceding register, including emergency rules filed under s. 227.24 (3).

23 **SECTION 7.** 35.93 (2) (c) 1. of the statutes, as affected by 2013 Wisconsin Act 20,
24 is amended to read:

BILL

1 35.93 (2) (c) 1. Each chapter of the Wisconsin administrative code that has been
2 affected by rules filed with legislative reference bureau under s. 227.20 (1) or
3 modified under s. 227.265, in accordance with sub. (3) (e) 1.

4 **SECTION 8.** 35.93 (3) of the statutes is amended to read:

5 35.93 (3) The legislative reference bureau shall compile and deliver to the
6 department for printing copy for a register which shall contain all the rules filed
7 under s. 227.20 or modified under s. 227.265 since the compilation of rules for the
8 preceding issue of the register was made and those executive orders which are to be
9 in effect for more than 90 days or an informative summary thereof. The complete
10 register shall be compiled and published before the first day of each month and a
11 notice section of the register shall be compiled and published before the 15th day of
12 each month. Each issue of the register shall contain a title page with the name
13 “Wisconsin administrative register”, the number and date of the register, and a table
14 of contents. Each page of the register shall also contain the date and number of the
15 register of which it is a part in addition to the other necessary code titles and page
16 numbers. The legislative reference bureau may include in the register such
17 instructions or information as in the bureau’s judgment will help the user to correctly
18 make insertions and deletions in the code and to keep the code current.

19 **SECTION 9.** 35.93 (3) (e) (intro.) of the statutes, as affected by 2013 Wisconsin
20 Act 20, is amended to read:

21 35.93 (3) (e) (intro.) The legislative reference bureau shall incorporate into the
22 appropriate chapters of the Wisconsin administrative code each permanent rule filed
23 with the legislative reference bureau under s. 227.20 (1) or modified under s. 227.265
24 and, for each chapter of the administrative code affected by a rule, do all of the
25 following:

BILL

1 **SECTION 10.** 35.93 (3) (e) 1. of the statutes, as affected by 2013 Wisconsin Act
2 20, is amended to read:

3 35.93 (3) (e) 1. Publish the chapter in the appropriate end-of-month register
4 in accordance with the filing deadline for publication established in the rules
5 procedures manual published under s. 227.15 (7) ~~or~~, in an end-of-month register
6 agreed to by the submitting agency and the legislative reference bureau, or, in the
7 case of a rule modified under s. 227.265, in the end-of-month register for the month
8 in which the bill modifying the rule is enacted.

9 **SECTION 11.** 145.06 (6) (b) of the statutes is created to read:

10 145.06 (6) (b) Applicants for examination for licensure as a journeyman
11 plumber (restricted) who are classified to engage in the work described under s.
12 145.14 (2) (b) shall have completed one continuous year of work experience consisting
13 of not less than 500 hours per year and give evidence of completion of shop training
14 and related instruction as the department by rule requires.

15 **SECTION 12.** 145.07 (6) of the statutes is renumbered 145.06 (6) (a) and
16 amended to read:

17 145.06 (6) (a) Applicants Except as provided in par. (b). applicants for
18 examination for licensure as a journeyman plumber (restricted) shall have
19 completed one continuous year of work experience consisting of not less than 1,000
20 hours per year and give evidence of completion of shop training and related
21 instruction as the department by rule requires.

22 **SECTION 13.** 227.01 (13) (intro.) of the statutes is amended to read:

23 227.01 (13) (intro.) "Rule" means a regulation, standard, statement of policy,
24 or general order of general application which has the effect of law and which is issued
25 by an agency to implement, interpret, or make specific legislation enforced or

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administered by the agency or to govern the organization or procedure of the agency.
"Rule" includes a modification of a rule under s. 227.265. "Rule" does not include, and
s. 227.10 does not apply to, any action or inaction of an agency, whether it would
otherwise meet the definition under this subsection, which:

SECTION 14. 227.11 (2) (intro.) of the statutes is amended to read:

227.11 (2) (intro.) Rule-making authority is expressly conferred on an agency
as follows:

SECTION 15. 227.265 of the statutes is created to read:

227.265 Repeal or modification of rules. If a bill to repeal or modify a rule
is enacted, the procedures under ss. 227.114 to 227.21 and 227.26 do not apply.
Instead, the legislative reference bureau shall publish the repeal or modification in
the Wisconsin administrative code and register as required under s. 35.93, and the
repeal or modification shall take effect as provided in s. 227.22.

SECTION 16. 227.27 (2) of the statutes is amended to read:

227.27 (2) The code shall be prima facie evidence in all courts and proceedings
as provided by s. 889.01, but this does not preclude reference to or, in case of a
discrepancy, control over a rule filed with the legislative reference bureau or the
secretary of state under s. 227.20 or modified under s. 227.265, and the certified copy
of a rule shall also and in the same degree be prima facie evidence in all courts and
proceedings.

SECTION 17. SPS 305.94 (1) (a) 1. of the administrative code is renumbered SPS
305.94 (1) (a).

SECTION 18. SPS 305.94 (1) (a) 2. of the administrative code is repealed.

SECTION 19. SPS 305.94 (3) (b) (intro.) of the administrative code is
renumbered SPS 305.94 (3) (b) and amended to read:

Insert 6-20

BILL

1 SPS 305.94 (3) (b) A person applying for a journeyman plumber-restricted
2 appliance license examination shall have: at least 500 hours of plumbing-related
3 work experience as a registered learner-restricted appliance.

4 **SECTION 20.** SPS 305.94 (3) (b) 1. and 2. of the administrative code are repealed.

5 **SECTION 21.** SPS 305.94 (4) of the administrative code is amended to read:

6 SPS 305.94 (4) EXAMINATION. Except as provided in sub. (1) (b), a person
7 seeking to obtain a journeyman plumber-restricted service license ~~or a journeyman~~
8 ~~plumber-restricted appliance license~~ shall take and pass an examination in
9 accordance with s. SPS 305.09. A person seeking to obtain a journeyman
10 plumber-restricted appliance license shall take and pass an examination
11 administered by the Water Quality Association or other national organization with
12 expertise in the water treatment industry, as determined by the department. Section
13 SPS 305.09 (1) to (4) does not apply to a person seeking a journeyman
14 plumber-restricted appliance license who takes an examination under this
15 paragraph.

16 **SECTION 22. Effective dates.** This act takes effect on the day after publication,
17 except as follows:

18 (1) The treatment of section 35.93 (2) (b) 4. and (c) 1. and (3) (e) (intro.) and 1.
19 of the statutes takes effect on January 1, 2015.

20 (END)

d-note

**2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3461/P1insmg
MPG:.....

1 INSERT MPG

2 **SECTION 1.** Accy 1.003 (1) of the administrative code is amended to read:

3 Accy 1.003 (1) "Attest service" means any of the following, if performed or
4 intended to be performed in accordance with the statements incorporated under Accy
5 1.205: S.

6 (a) An audit or any other engagement ~~that is performed or intended to be~~
7 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
8 ~~1.205 (1).~~

9 (b) A review of a financial statement ~~that is performed or intended to be~~
10 ~~performed in accordance with the statements incorporated by reference in s. Accy~~
11 ~~1.205 (2).~~

12 (c) An examination of prospective financial information ~~that is performed or~~
13 ~~intended to be performed in accordance with the statements incorporated by~~
14 ~~reference in s. Accy 1.205 (3).~~

15 END INSERT MPG

3

1

Accy 1.101

Independence standards.

The following independence

2

standards of the accounting profession are adopted by reference and shall be used

3

by certified public accountants in Wisconsin:

4

The Code of Professional Conduct ET Section 101, including Sections ET 101.01

5

through ET 101.16 available on the Internet at

<http://www.aicpa.org/about/code/et101.htm#101-1>

6

<http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/sec100.aspx>, as of

8

January 31, 2013, and published by the American Institute of Certified Public

9

Accountants in print form as AICPA Professional Standards Volume 2 3, as of ~~June~~

10

~~1, 2002~~ January 31, 2013. The printed volume is available at:

11

American Institute of Certified Public Accountants

12

1455 Pennsylvania Ave., NW

13

Washington, DC 20004-1081

14

(B) ncs

Note: Definitions of terms used in the independence standards, ET Section 101,

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are included in ET Section 92 of the Code of Professional Conduct published by the

16

American Institute of Certified Public Accountants and available at on the Internet

17

site

(at)

<http://www.aicpa.org/about/code/def92.htm>

18

http://www.aicpa.org/Research/Standards/CodeofConduct/Pages/et_92.aspx and in ✓

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the same printed volume as ET Section 101. ~~Copies of the Standards described above~~

20

~~are on file in the offices of the Accounting Examining Board and the Legislative~~

21

Reference Bureau.

22

SECTION 4. Accy ¹1.205 (intro.), (1), (2) and (3) of the administrative code are

23

consolidated, renumbered Accy 1.205, and amended to read:

Dis
component
note: std

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3461/P1ins
MPG:.....

The examining board may not adopt a

Except for a rule modified under S. 227.265; no

1

INSERT A

This bill modifies certain rules published by the Accounting Examining Board that apply to certified public accountants in Wisconsin. Under current law, the board's rules incorporate by reference certain independence standards for certified public accountants published by the American Institute of Certified Public Accountants (AICPA) as of June 1, 2002.¹ Under this bill, the board's rules incorporate those standards as published by AICPA as of January 31, 2013.²

Also under current law, the board's rules incorporate certain standards for performing and reporting on peer reviews established by AICPA as of January 1, 2001³ and certain standards for auditing, accounting and review, and attestation engagements established by AICPA as of June 1, 2003.⁴ Under the bill, the board's rules incorporate all of those standards established by AICPA without regard to date.

2

END INSERT A

3

INSERT 6-20

4

SECTION 1. 442.01 (2) of the statutes is amended to read:

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442.01 (2) ~~No~~ standard or rule relating to professional conduct or unethical

6

practice ~~may be adopted~~ until the examining board has held a public hearing with

7

reference thereto, subject to the rules promulgated under s. 440.03 (1). ~~No~~ rule or

8

standard shall become effective until 60 days after its adoption by the examining

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board. Any person who has appeared at the public hearing and filed written protest

10

against ~~any~~² proposed standard or rule may, upon the adoption of such standard or

11

rule, obtain a review thereof under ch. 227. Thereafter every person practicing as

12

a certified public accountant in the state shall be governed and controlled by the rules

13

and standards prescribed by the examining board. This subsection does not apply

14

to a rule modified under s. 227.265.

History: 1977 c. 418; 1981 c. 356; 1983 a. 27; 1991 a. 39; 1999 a. 85; 2001 a. 16.

15

SECTION 2. Accy 1.003 (1) (b) of the administrative code is repealed.

16

SECTION 3. Accy 1.101 of the administrative code is amended to read:

Insert MPG

including any modifications
under S. 227.265

by the examining board

3

1 Accy 1.205 **Standards for auditing, accounting and review services, and**
2 **attestation engagements.** The following standards of the accounting profession
3 shall be used by that certified public accountants in Wisconsin:

4 *move* (1) ~~The shall use are the~~ Statements on Auditing Standards issued as of June
5 1, 2003 by the Auditing Standards Board of the American Institute of Certified
6 Public Accountants and published as AICPA Professional Standards, volume 1 by
7 the American Institute of Certified Public Accountants, Inc., New York, New York are
8 incorporated by reference into this section.

9 *move* (2) ~~The, the~~ Statements on Standards for Accounting and Review Services
10 issued as of June 1, 2003 by the Accounting and Review Services Committee of the
11 American Institute of Certified Public Accountants and published as AICPA
12 Professional Standards, volume 2 by the American Institute of Certified Public
13 Accountants, Inc., New York, New York are incorporated by reference into this
14 section.

15 *move* (3) ~~The, and the~~ Statements on Standards for Attestation Engagements issued
16 as of June 1, 2003, by the Auditing Standards Board, the Accounting and Review
17 Services Committee, and the Consulting Services Executive Committee of the
18 American Institute of Certified Public Accountants and, published as AICPA
19 Professional Standards, volume 2 by the American Institute of Certified Public
20 Accountants, Inc., New York, New York is All of those Statements are incorporated
21 by reference into this section.

22 *§ 13.5* Note: Copies of the Statements described above may be purchased from the
23 American Institute of Certified Public Accountants, 1211 Avenue of the Americas,
24 New York, NY 10036-8775.

fix
component
note: std

Accy component note: std
(B) (no CS)
Note: ~~Copies of the Statements described above are on file in the offices of the Accounting Examining Board and the Legislative Reference Bureau.~~

x SECTION 5. Accy 9.01 (4) of the administrative code is repealed. *x*

x SECTION 6. 9.06 of the administrative code is amended to read:

Accy =
(B) (no CS)
Accy 9.06 **Conducting a peer review.** In conducting a peer review, a board-approved peer review program shall comply with requirements for performing system reviews, engagement reviews, and ~~report~~ any other reviews established under the "Standards for Performing and Reporting on Peer Reviews" issued by the American Institute of Certified Public Accountants, ~~effective January 1, 2001, specifically identified in paragraphs 25 - 71, and reproduced in Appendix A to this chapter~~ available on the Internet at <http://www.aicpa.org/Research/Standards/PeerReview/DownloadableDocuments/PeerReviewStandards.pdf>.

Div component note: std
(B) (no CS)
Note: ~~Paragraphs 25-71 of these standards are included as Appendix A to this chapter and are also available from the Internet at~~ <http://www.aicpa.org/members/div/practmon/stdstitledl.htm>

****NOTE: Please let me know if striking the above Note is inconsistent with your intent.

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SECTION 7. Accy 9 Appendix A *of* the administrative code is repealed. *x*

END INSERT 6-20